

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday the Twenty-first day of June, 1804: in the Forty-fourth Year of the Reign of our Sovereign Lord George the Third, by the Grace of God of the United Kingdom of Great-Britain, and Ireland, King, Defender of the Faith, &c. being the Fifth Session of the Eighth General Assembly, convened in the said Province. From Richard John Uniacke, The Statutes at Large passed in the General Assembly held in His Majesty's Province of Nova Scotia: A complete index and abridgement of the whole. John Howe and Son, 1805.

44 George III – Chapter 1

An Act to amend, an Act, made and passed in the Thirty-third year of His present Majesty's reign, entitled, "An Act for granting to His Majesty, certain duties on Wine, Rum, and other Distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the Interest, and reducing the Principal, of the Public Debt of this Province."

Whereas it is prejudicial to the navigation of the province, to oblige merchants, importing any of the dutiable articles enumerated in said act, to put on shore, and land, such part thereof as it may be the intentions of the owners to send, in the same vessel, to some other colony, port or place; for remedy whereof:

I. Be it therefore enacted, by the Lieutenant-Governor, Council and Assembly, that, after the publication of this act, if any of the dutiable articles enumerated in said act, shall be imported and brought into this province, on board any ship or vessel, it shall and may be lawful for the master, owner, factor or supercargo, to report and enter, at the impost and excise office, conformable to the provisions contained in the said recited act, such part or portion of said dutiable articles, as he or they may think proper to be landed, for sale, and consumption, in the province, and to enter and report the residue or remainder for exportation, in the same vessel, to some other port, place or colony, out of the province; and the officers of impost and excise shall permit the landing, and shall gauge and weigh, and secure the duties on the several parts of such vessel's cargo, so to be put on shore for sale and consumption, in the manner usual, and heretofore practiced under the several clauses and provisions contained in the said act, and in the several acts made in amendment thereof: any thing herein contained to the contrary notwithstanding. And the proper officers of impost and excise shall also secure the duties of impost and excise on such parts of the cargo of such vessel or vessels, as may be reported, and entered, as aforesaid, for exportation, in the same bottom, without unloading, or landing the same; and for that purpose shall demand and require the person or persons entering the same for exportation, to produce and deliver, to such officer or officers, the original invoice for the goods so entered for exportation; and the proper officer or officers of impost and excise, shall require the person or persons, making such entry, to verify such invoice on oath: which oath it shall and may be lawful for the officer or officers of impost and excise, to administer in the following words:

“I _____ do solemnly swear, that the invoice now by me produced, is the original invoice of the goods, wares and merchandise, now by me entered for exportation, and that such invoice was actually, and truly, made at the port or place, where such goods were shipped, and does actually, and truly, contain, to the best of my knowledge and belief, a just, and true, account of the quantities of the whole of each and every article so by me now entered for exportation.”

And the officers of impost and excise shall calculate upon such invoice, the amount of the duties, and shall thereby ascertain the same, in like manner as if the articles, so entered for exportation, had been actually landed, and regularly weighed and gauged, and bonds shall be taken, with sufficient sureties, in the usual form, for the payment of such duties, at the usual times and periods; and the officers of impost and excise shall, on such duties being bonded and secured as aforesaid, grant a permit, for the exportation of the goods on which the duties have been so secured, in the usual and customary form; and the exporter of such dutiable articles, shall be entitled to have, and be allowed, a drawback, without any deduction whatsoever, of the duties so secured, in the same manner and form, and upon the same certificates of landing, and under the same rules and regulations that persons obtain drawbacks who export dutiable articles, after having landed the same in the province.

II. And be it further enacted, that if, on examination, it shall be discovered, that the report and entry made of dutiable goods, part for consumption, and part for exportation, shall be false, and that there was a greater quantity of dutiable goods laden on board the ship or vessel, than were reported and entered with the impost and excise officers, all the surplus goods, together with the ship or vessel, shall and may be seized by the proper officers or officers, and the party making such false entry, shall be subject to all the same penalties and forfeitures imposed (in and by the act of which this is an amendment) on persons making a false report or entry; and if any part of the goods so permitted to be exported as aforesaid, shall be discharged, or unladen, within the province of Nova-Scotia, from on board the vessel in which the same were imported, or shall, by any manner of ways and means, be clandestinely landed, the vessel, together with the vessels, boats, carts, horses and carriages, employed about the same, shall be subject to the same penalties and forfeitures that are provided in, and by that part of, the said recited act, which was made to prevent the clandestine landing of goods, subject to duty, within the province, and all such penalties, forfeitures and seizures, shall be made, recovered, paid, applied and distributed, according to the rules and regulations of said act.

III. And be it further enacted, that in case the party making such report and entry for exportation, shall neglect or refuse to produce such original invoice, and to verify the same as aforesaid, or shall neglect, or refuse, to secure the duties, then, and in such case, the goods so entered for exportation, shall be landed, and the duties ascertained and secured, in the manner heretofore practiced and established.

IV. And be it further enacted, that in case the collector or collectors, or inspector of impost and excise, shall have any just cause to doubt the truth or authenticity of any report or

entry, or of the invoice produced, he shall and may search and examine into the contents of the cargo so reported and entered, and may remove, or cause to be removed, the packages from one part of the vessel to the other, so as to ascertain, as far as possible, the true contents of each package; and the master, officers and crew, of such vessel, shall aid and assist the officer, or officers, in making such search and examination; and in case he or they refuse such assistance, then, and in such case, the goods shall be landed, and the truth of such report and invoice ascertained; and it shall and may be lawful for the officer, making such search, to call to his aid three respectable merchants to assist therein; and if, in the opinion of such merchants, there shall be any reasonable cause for further suspicion, they shall certify the same, which certificate shall be sufficient to authorise the proper officer to order the cargo to be discharged, and the truth or falsity of the report and invoice actually ascertained by weighing and guaging the same. Provided always, that if the difference between the invoice and return of the guager and weigher shall, in the opinion of three merchants, not exceed the difference which frequently occurs, between the guage and weight of two different ports or places, in such case no penalty or forfeiture shall attach to the person making such report and entry.

V. And be it further enacted, that if the master, owner, or others concerned in the ship or vessel, in which goods are entered for exportation as aforesaid, shall unnecessarily delay unlading the part or parts of her cargo entered to be landed, or shall, after the unlading thereof, delay for a space longer than ten days proceeding on her voyage, and departing from the province with the goods so exported, the said master, owner, or others concerned, shall pay each and every day to the tide waiter employed to attend such vessel, during such delay, the daily pay established for a tide waiter to receive from the province, when on duty; and, on refusal, it shall be lawful for such tide waiter to recover the same in a summary way, before one of His Majesty's justices of the peace, or in the rotation court at Halifax, as occasion may require.

VI. And be it further enacted, that this act, and the several matters and things therein contained, shall be and continue in force until the thirty-first day of December, in the year of our Lord one thousand eight hundred and five.